

Exhibit 14

Letter May 8, 2009

Arthur A Mannarino to Vasiliki E. Betsou

Mannarino & Candela, P.C.

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Arthur A. Mannarino, Esq.



May 8, 2009

E-MAIL: betsou.v@dsa.gr
Vassiliki Betsou, Esq.
Navarinou 14
Athens, Greece 10680

Re: Copyrights for Art work of Theodoros Stamos

Dear Ms. Betsou:

Enclosed please find the revised "Assignment of Copyrights" agreement pertaining to the Art work of Theodoros Stamos. Please review the agreement and if all is in order have Mr. Portalakis sign four(4) copies and return to me. I will then have Ms. Savas sign the agreements and I will send you two(2) fully executed copies. The copyrights are already in the possession of Mr. Portalakis.

I confirmed with my client that an initial transfer of the copyrights to Zacharias G. Portalakis, pending the legal formation of the Foundation whereupon Mr. Portalakis would then transfer said rights to the Foundation, was acceptable.

In accordance with the laws of the State of New York Ms. Savas, as Executor of the Estate of Theodoros Stamos and the sole beneficiary of his art works as specifically set forth in his Last Will and Testament, has the full authority to transfer title to same. I have enclosed a copy of the Certificate of Letters Testamentary issued by the Surrogate's Court designating Ms. Savas as the Executor of the estate.

If you have any questions, please advise.

Sincerely,

A handwritten signature in black ink, appearing to be "Arthur A. Mannarino", written over a horizontal line.

Arthur A. Mannarino

AAM:no
enc.

cc: Georgianna Savas ✓

ASSIGNMENT OF COPYRIGHTS

TRANSFER and ASSIGNMENT of INTEREST made this day of 2009 by and between **GEORGIANNA SAVAS**, residing at 132 West 70th Street (1A), New York, New York 10023 (hereinafter referred to as "**ASSIGNOR**"), and **ZACHARIAS G. PORTALAKIS**, residing at Pasmazoglou 8 Athens 10559 Greece (hereinafter referred to as "**ASSIGNEE**").

WHEREAS the **ASSIGNOR** is the Executrix of the Estate of **THEODOROS STAMOS** and the sole beneficiary under the Last Will and Testament of **THEODOROS STAMOS**, dated December 12, 1996, with respect to all the rights and copyrights of the works of art of **THEODOROS STAMOS**, deceased, which **ZACHARIAS G. PORTALAKIS** is desirous of acquiring for the exclusive benefit of the **THEODOROS STAMOS FOUNDATION** (sometimes hereinafter referred to as the "**FOUNDATION**") which is being formed by **ZACHARIAS G. PORTALAKIS**.

NOW, THEREFORE, in consideration of the mutual covenants contained herein, the parties agree as follows:

FIRST: TRANSFER and ASSIGNMENT

1.1 The **ASSIGNOR**, as the sole beneficiary under the Last Will and Testament of **THEODOROS STAMOS** (hereinafter the "**Decedent**") with respect to all the rights and copyrights of the works of art of the Decedent, is the sole and rightful owner of all said rights and copyrights of the Decedent (hereinafter the "**COPYRIGHTS**") and has the full legal right to sell and transfer the **COPYRIGHTS**.

1.2 The **ASSIGNOR**, individually and as Executrix of the Estate of **THEODOROS STAMOS**, does hereby sell, transfer and assign to **ASSIGNEE** all rights, title and interest to the **COPYRIGHTS** for the consideration as set forth in Article **SECOND**.

1.3. The parties hereto hereby acknowledge and agree that the **FOUNDATION** has not been officially formed as of the date hereof. The **ASSIGNOR**, however, does hereby agree to sell, transfer and assign to **ZACHARIAS G. PORTALAKIS** all rights, title and interest to the **COPYRIGHTS** on the specific condition that upon the legal formation of the **FOUNDATION** **ZACHARIAS G. PORTALAKIS** shall promptly transfer and assign to the **FOUNDATION** all rights, title and interest to the **COPYRIGHTS**, which condition and obligation is accepted and unconditionally agreed to by **ZACHARIAS G. PORTALAKIS**.

SECOND: CONSIDERATION

2.1 In consideration of the sum of One Dollar (\$1.00) and other good and valuable consideration paid by the **ASSIGNEE** for the transfer and assignment of the **COPYRIGHTS**, the receipt of which is hereby acknowledged, the **ASSIGNOR** does hereby sell, transfer and assign to **ASSIGNEE** all rights, title and interest to the **COPYRIGHTS**, whether in the United States or elsewhere.

THIRD: DELIVERY

3.1 ZACHARIAS G. PORTALAKIS does hereby acknowledge that **ASSIGNOR** has delivered to him copies of all the **COPYRIGHTS** documentation.

FOURTH: NOTICES

4.1 All notices to **ASSIGNEE** shall be sent to Vassiliki Betsou, Esq., at Navarinou 14, Athens, Greece 10680.

4.2 All notices to **ASSIGNOR** shall be sent to Arthur A. Mannarino, Esq., at Mannarino & Candela, P.C., 315 Madison Avenue (Suite 1804), New York, New York 10017.

FIFTH: BENEFIT

5.1 This agreement shall binding upon and shall inure to the benefit of the parties and their legal representatives.

Witness:

Assignee:

ZACHARIAS G. PORTALAKIS

Assignor:

GEORGIANNA SAVAS

Surrogate's Court
No 071769 of the County of New York

CERTIFICATE OF LETTERS TESTAMENTARY
The People of the State of New York

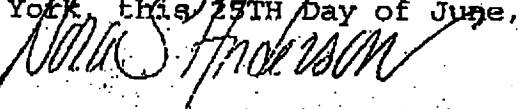
Index# 1997-4265

To all to whom these presents shall come or may concern,

Know Ye, that we, having inspected the records of our Surrogate's Court in and for the County of New York, do find that on March 31, 1999 by said court, LETTERS TESTAMENTARY on the estate of Theodoros Stamos AKA, Theodoros Stamatelos, deceased, late of the County of New York were granted unto Georgianna Savas the executor(s) named in the last Will and Testament of said deceased, and that it does not appear by said records that letters have been revoked.

In Testimony Whereof, we have caused the Seal of the Surrogate's Court of the County of New York to be hereunto affixed.

WITNESS, Honorable Eve Preminger, a Surrogate of the County of New York, this 25TH Day of June, 1999.


 Nora S. Anderson

Clerk of the Surrogate's Court



ΕΠΙΣΤΟΛΗ ΤΗΣ ΕΜΜΑΔΟΣ
 ΝΕΑ ΥΟΡΚΗ

Αριθμός: 4255

ΘΕΩΡΗΘΗΚΕ SEP 30 1999

Νέα Υόρκη

Ο Γενικός Πρόεδρος κ.δ.α.

Α. Β. ΕΡ.

Α. Μ.

Α. Μ.



Μαρία Μπουντά
 Διοικ. Γραμματέας Δ'